

## PART 4: REIMBURSEMENT OF ACTUAL SUBSISTENCE EXPENSES

### 1. General Information

#### A. When May Actual Subsistence be Authorized?

Reimbursement of actual subsistence for official travel may be authorized when the applicable maximum per diem rate is inadequate due to special or unusual circumstances. The following situations may warrant authorization of actual subsistence:

- attendance at a meeting, conference, or training session away from the ODS where accommodations are prearranged, and lodging and meals must be taken at the prearranged site and the conference lodging allowance has not been authorized
- travel to an area where the applicable maximum per diem allowance is generally adequate, but subsistence costs have escalated for short periods of time because of special events (e.g., missile launching periods, sporting events, World's Fair, conventions, and natural disasters)
- affordable lodging is not available or cannot be obtained within a reasonable commuting distance of the temporary duty station, and transportation costs to commute from a less expensive lodging facility will consume most or all of the savings achieved from occupying the less expensive lodging

If actual subsistence is required solely because of excess lodging costs, **only** the lodging allowance, and **not** the M&IE allowance, will be increased by the amount needed to cover additional costs. As a general rule, FSA authorizes actual subsistence only for excess lodging costs. Actual subsistence for M&IE is normally authorized when unique situations, such as disasters, occur.

Request for authorization for reimbursement of actual subsistence should be made in **advance** of travel. However, "after the fact" or post approval can be granted by the approving official who originally authorized the travel, when supported by an acceptable explanation from the traveler. It is the **traveler's** responsibility to ensure lodging is available within the established per diem rate. If not, actual subsistence should be approved before the travel occurs, on the travel authorization.

#### B. Who Can Authorize Actual Subsistence Expense Reimbursement?

The approving official who normally would approve travel, can approve reimbursement of actual subsistence in lieu of per diem for both GS and CO employees. The traveler is responsible for requesting authorization for actual subsistence expense reimbursement when conditions appear to warrant such reimbursement and to furnish appropriate written justification to support the request, including the cost of lodging.

### C. Travel Authorization/Voucher Requirements

Reimbursement of actual subsistence expenses should be authorized on the travel authorization before travel begins. The approving official, however, can post-approve actual expense on the AD-616 (Section A, Block 14) if he/she determines that additional costs were justified. The applicable travel documents must indicate:

- the total maximum actual subsistence amount authorized, and a breakdown of the total into separate amounts for lodging and meals per day
- the part of the trip for which actual subsistence is authorized, if actual subsistence is authorized for only part of the trip
- a justification statement along with a statement of the amount(s) authorized.

### D. Mixed Travel (Per Diem and Actual Subsistence Expense Reimbursement)

An employee may be reimbursed both per diem and actual expense during a single trip. Generally, the applicable rate and/or reimbursement method for each calendar day will be determined by the traveler's status and location at 12:00 midnight of that calendar day. Only one rate and reimbursement method will be authorized for each day. The reimbursement method and maximum rate for the day of departure from the official station will be the same as that authorized for the first location where lodging is required. On the day of return to the official station, the same method and maximum rate of reimbursement applicable to the previous calendar day shall apply.

## 2. Calculating Actual Subsistence Expense Amounts

### A. Maximum Reimbursement Amounts

The maximum daily amount that can be reimbursed under actual expense may **not** exceed **300 percent** of the locality's prescribed per diem rate (rounded to the next highest dollar). When authorizing actual expense, approving officials should **limit** the amount to only that which will cover the added costs. In cases where actual expense is authorized and expenses are less than the locality per diem rate or the authorized amount, reimbursement is limited to the expenses incurred.

To compute actual subsistence only for excess lodging costs:

- Multiply the locality's total per diem rate times 3 (300 percent) to determine the maximum total actual subsistence amount allowed.
- Subtract the per diem M&IE rate from the maximum total to determine the maximum lodging amount allowed for actual subsistence.
- Authorize only the amount needed to cover lodging costs, rounded to the next whole dollar.
- Authorize M&IE at the locality's per diem M&IE rate.

**B. Documentation of Expenses/Receipt Requirements**

Under actual subsistence expense reimbursement:

- If actual subsistence is authorized only for lodging, and the M&IE is limited to the locality's prescribed M&IE rate, M&IE is claimed according to the rules governing per diem.
- If actual subsistence is authorized for both lodging and M&IE, an employee must itemize all expenses, including meals (each meal must be authorized separately).
- Receipts are required for lodging, regardless of the amount, and any individual meal that exceeds \$75.